

10 November 2015

# New Electronic Filing Ruling

*The following changes become effective November 22, 2015.*

In accordance with State Rule 0600-01-.03, an electronic filing must be used for the following:

- by any taxpayer filing appeals on more than three parcels in a given year
- by any agent or practitioner filing appeals on more than three parcels

In addition, pursuant to State Rule 0600-01-.17, initial processing fees have been reduced to seven dollars (\$7) per parcel.